

EXHIBIT 12



229 Main Street Belleville, NJ 07109
Phone (973) 460-1070 Fax (973) 751-7397

Engagement Letter

December 1, 2010

Dear Chris and Tom,

Whereas State Fair Event Management, a New Jersey Corporation, conducts an event known as State Fair at The New Meadowlands Fairgrounds, East Rutherford New Jersey, by reason of an exclusive contract with the New Jersey Sports and Exposition Authority.

State Fair Event Management grants Deluna Inc. the right to broker, stage and promote concert events in the designated special event area of the fair, held yearly between mid June and Mid July, (The 2011 Fair dates are June 23 thru July 10). Additionally State Fair Event Management grants Deluna Inc. the exclusive right to broker stage and promote an electric dance event to include DJ and live act performances with musical genre to include house, techno, trance, and any sub genre of electric dance.

The terms and conditions of this agreement will be set forth in a formal contract at a later date as more information is forthcoming. It is our intention to enter into a multiyear non-conflicting, performance-based agreement beginning in June 2011 through July 2014 with an additional five year option.

Yours Truly,

Al Dorso President

State Fair Event Management

